applying on this panel, on the top surface and on all the side surfaces of at least as far as the milled edge, a thermoformed coating of a suitable sheet of polymer resin or similar material;

inserting a corner-covering element in one or more cavities in the panel formed by the above-mentioned removal of material, this element having a profile conjugate with the profile obtained by removal of the bottom edge of said panel.

- 2) (Amended) A panel according to claim 1, wherein said corner-covering element is a radiused external profile so as not to be sharp.
- 3) (Amended) A panel according to claim 2, wherein said corner-covering element is made of plastic.
- 4) A panel according to claim 2, wherein sand corner-covering element is made of aluminum.
- 5) (Amended) A panel according to claim 2, wherein said corner-covering element is made of wood.
- 6) (Amended) A panel according to claim 2, wherein said corner-covering element is made of ABS.
- 7) (Amended) A panel according to claim 2, wherein said corner-covering element is made of rubber.